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| Sarlaw LLC | Attn: Sergio A. Ramirez de Arellano | Banco Popular Center, Suite 1022 | San Juan | PR | 00918-1009 | | |
| Schulte Roth & Zabel LLC | Attn: Douglas Mintz Peter Amend | 901 15th St., Suite 800 | Washington | DC | 20005 | | |
| Schulte Roth & Zabel LLC | Attn: Michael L. Cook | 919 Third Avenue | New York | NY | 10022 | | |
| Scotiabank de Puerto Rico | | GA 20 Calle Paseo del Parque | Garden Hills Sur | Guaynabo | PR | 00969 | |
| Scotiabank de Puerto Rico | | Scotiabank Plaza | 290 Jesus T. Pinero Avenue, 8th Floor | San Juan | PR | 00918 | |
| Securities & Exchange Commission | Attn: Secretary of the Treasury | 100 F Street, NE | Washington | DC | 20549 | | |
| Securities & Exchange Commission – NY Office | Attn: Bankruptcy Department | Brookfield Place | New York | NY | 10281-1022 | | |
| Seda & Perez Ochoa, PSC | Attn: Eric Perez Ochoa | PO Box 70294 | San Juan | PR | 00936-8294 | | |
| Sepulvado & Maldonado, & Couret | Attn: Elaine Maldonado Matias, Aurivette Deliz Delgado, & Albéniz Couret Fuentes | 304 Ponce de Leon Avenue | San Juan | PR | 00918-2029 | | |
| Sepulvado Maldonado & Couret | Attn: Albéniz Couret Fuentes | 304 Ponce de Leon Ave. | Ste 990 | San Juan | PR | 00918 | |

Exhibit B
Core Service
Served via first class mail

| | | | | | | |
|--|---|---|--|--------------|------------|------------|
| Shearman & Sterling LLP | Attn: Fredric Sosnick | 599 Lexington Avenue | New York | NY | 10022 | |
| Sheppard Mullin Richter & Hampton LLP | Attn: Lawrence A. Larose, Nirav Bhatt | 30 Rockefeller Plaza | New York | NY | 10112 | |
| Shindler, Anderson, Goplerud & Weese, P.C. | Attn: J. Barton Goplerud, Andrew Howie | 5015 Grand Ridge Drive, Suite 100 | West Des Moines | IA | 50265-5749 | |
| Sierra Club Puerto Rico, Inc. | Attn: José Menéndez | 1016 Avenida Ponce de León | Rio Piedras | PR | 00925 | |
| Simpson Thacher & Bartlett LLP | Attn: Bryce L. Friedman, Nicholas Baker | 425 Lexington Avenue | New York | NY | 10017-3954 | |
| Simpson Thacher & Bartlett LLP | Attn: Jonathan K. Youngwood & David Elbaum | 425 Lexington Avenue | New York | NY | 10017 | |
| Sistema de Retiro AEE | | PO Box 13978 | San Juan | PR | 00908-3978 | |
| Sistema de Retiro AEE | | PO Box 13978 | San Juan | PR | 00908-3978 | |
| Skadden, Arps, Slate, Meagher & Fiom LLP | Attn: Mark A. McDermott, Bram A. Strohlic, & Shana Elberg | One Manhattan West | New York | NY | 10001 | |
| Skadden, Arps, Slate, Meagher & Fiom LLP | Attn: Paul J. Lockwood, Esq | One Rodney Square | Wilmington | DE | 19801 | |
| Sky High Elevators Corp | Attn: President or General Counsel | Urb. Santa Maria | San Juan | PR | 00926 | |
| Small Business Administration (SBA) | Attn: Dilawar Syed | 409 3rd St., SW | Washington | DC | 20416 | |
| SOMOS, Inc. | | 1605 Ponce De Leon Avenue | San Juan | PR | 00909 | |
| Stradling Yocca Carlson & Rauth, PC | Attn: Paul R. Glassman | 10100 Santa Monica Blvd | Los Angeles | CA | 90067-4140 | |
| Stroock & Stroock & Lavan LLP | Attn: Curt C. Mechling, Sherry J. Millman, and Kenneth Pasquale | 180 Maiden Lane | New York | NY | 10038 | |
| Stroock & Stroock & Lavan, LLP | Attn: Curtis C. Mechling, Sherry Millman, Kristopher M. Hansen, Jonathan D. Canfield | 180 Maiden Lane | New York | NY | 10038-4982 | |
| Tamrio, Inc. | | PO Box 455 | Mayaguez | PR | 00681 | |
| Target Engineering S E | Attn: President or General Counsel | PO Box 367 | San Just | PR | 00978 | |
| TEC General Contractors, Corp | Attn: Eng. Saul Toledo Mejias | Ave. Miramar, Bldg. 5, Suite 801 | San Juan | PR | 00901 | |
| The American Federation of Teachers (AFT) | Attn: Mark Richard | 555 New Jersey Ave., NW | Washington | DC | 20001 | |
| The Bank of Nova Scotia | Attn: Luis Pablo Bautista | 40 King St. W. | Toronto | ON | MSH1H1 | Canada |
| The Collateral Monitor | Attn: Matthew Cantor | 235 West 71st Street, Unit 3 | New York | NY | 10023 | |
| The Collateral Monitor | Attn: Richard Katz | 1915 Vallejo Street | San Francisco | CA | 94123 | |
| The Financial Attorneys, P.S.C. | Attn: Rafael Ferreira Cintron, Esq. | PMB 274 | Guaynabo | PR | 00969 | |
| The Law Offices of Andres W. Lopez, P.S.C. | Attn: Andres W. Lopez | 902 Fernandez Juncos Ave | San Juan | PR | 00907 | |
| The Rivera Group | Attn: Edgardo L. Rivera Rivera; Mucelle Maria Vega Rivera | Galeria San Patricio Ste 205 | Guaynabo | PR | 00968 | |
| The Rivera Group | Attn: Edgardo L. Rivera Rivera; Mucelle Maria Vega Rivera | PO Box 360764 | San Juan | PR | 00936-0764 | |
| Toro, Colon, Mullet, Rivera & Sifre, P.S.C. | Attn: Manuel Fernandez-Bared, Linette Figueroa-Torres, Nadya Pérez-Román, Jane Patricia Van Kirk | PO Box 195383 | San Juan | PR | 00919-5383 | |
| TransCore Atlantic, Inc. | Attn: President or General Counsel | 150 4th Ave North, Suite 1200 | Nashville | TN | 37219 | |
| U.S. Department of Justice, Civil Division | Attn: Laura Hunt, and Rebecca M. Curti-Kohart | Federal Programs Branch | Washington | DC | 20530 | |
| U.S. Department of Justice, Civil Division | Attn: Thomas G. Ward | 950 Pennsylvania Ave., NW | Washington | DC | 20530 | |
| Ubarri & Roman Law Office | Attn: David W. Roman | PO Box 79564 | Carolina | PR | 00984-9564 | |
| Unión de Empleados de la Corporación del Fondo del Seguro del Estado | | Calle Encina 1550 | San Juan | PR | 00920 | |
| Unión de Médicos de la Corporación del Fondo del Seguro del Estado | | Calle Pomarrosa G10, Valle Arriba Heights, | Carolina | PR | 00983 | |
| Unión de Médicos de la Corporación del Fondo del Seguro del Estado | | PO Box 70344, CMM33 | San Juan | PR | 00936-8344 | |
| Unitedx Engineering | Attn: Ramón Ortiz Carro | Urb Sabanera | Cidra | PR | 00739 | |
| United States Attorney for the Southern District of New York | Attn: Christopher Connolly | 86 Chambers Street | New York | NY | 10007 | |
| United States Department of Justice | Attn: Héctor Vélez Cruz, Associate Regional Counsel | Office of Regional Counsel, U.S. EPA Region 2 | City View Plaza II, Suite 7000, #48 RD. 165 km 1.2 | Guaynabo | PR | 00968-8069 |
| United States Department of Justice | Attn: Mark A. Gallagher | Enforcement Section | PO Box 7611 | Washington | DC | 20044-7611 |
| United States District Court, District of Massachusetts | Attn: Magistrate Judge Judith G. Dein | John Joseph Moakley U.S. Courthouse | 1 Courthouse Way | Boston | MA | 02210 |
| Universal Insurance Company | Attn: Roberto Del Toro Morales | P.O. Box 11155 | San Juan | PR | 00922-1155 | |
| US Army Corps of Engineers | Attn: Scott A. Spellmon | 441 G St., NW | Washington | DC | 20548 | |
| US Attorney for the District of Puerto Rico | Attn: Rosa E. Rodriguez-Velez, U.S. Attorney | Torre Chardón, Suite 1201 | San Juan | PR | 00918 | |
| US Department of Agriculture | Attn: Thomas J. Vilsack | 1400 Independence Ave., SW | Washington | DC | 20250 | |
| US Department of Commerce | Attn: Gina M. Raimondo | 1401 Constitution Ave., NW | Washington | DC | 20230 | |
| US Department of Education (ED) | Attn: Miguel Cardona | 400 Maryland Ave., SW | Washington | DC | 20202 | |
| US Department of Justice | Attn: Ward W. Benson, Trial Attorney, Tax Division | Post Office Box 227 | Ben Franklin Station | Washington | D.C. | 20044 |
| US Department of Justice (DOJ) | Attn: Merrick Garland | 950 Pennsylvania Ave., NW | Washington | DC | 20530 | |
| US Department of Labor (DOL) | Attn: Martin J. Walsh | 200 Constitution Ave NW | Washington | DC | 20210 | |
| US Trustee for the District of Puerto Rico | Attn: Monsita Lecaroz Arribas, Maria D. Giannirakis, & Mary Ida Townson | Edificio Ochoa | San Juan | PR | 00901-1922 | |
| Valdes Ortiz Law Offices, PA | Attn: Hector E. Valdes Ortiz | 8461 Lake Worth Rd. | Lake Worth | FL | 33467 | |
| Valenzuela-Alvarado, LLC | Attn: José Enrico Valenzuela-Alvarado | MCS Plaza, 255 Ponce de León Avenue | Suite 825, Hato Rey | San Juan | PR | 00917-1942 |
| Vanessa Hernández Rodríguez | Attn: Vanessa Hernández Rodríguez | Street Aurora 4140, Suite 1 | Ponce | PR | 00717-1203 | |
| Veronica Ferraluchi Hornedo | | PO Box 195384 | San Juan | PR | 00919-5384 | |
| Víctor Calderón Cestero | | 137 Calle O Ramey | Aguadilla | PR | 00603 | |
| Vidal, Nieves & Bausá, LLC | Attn: Roxana Cruz-Rivera, Esq. | 87 Tabonuco Street, Suite 1108 | Guaynabo | PR | 00968 | |
| Vilariño & Associates LLC | Attn: Javier Vilariño | 1519 Ponce de Leon Ave. | San Juan | PR | 00909 | |
| Vilariño & Associates LLC | Attn: Javier Vilariño, Esq. | PO Box 9022515 | San Juan | PR | 00902-2515 | |
| Viñas Law Office, LLC | Attn: Ramón L. Viñas Bueso | 1225 Ave. Ponce de León | Suite 1503 | San Juan | PR | 00907-3984 |
| Viñas Law Office, LLC | Attn: Ramón L. Viñas Bueso | 623 Ave. Ponce de León | Suite 1202B | San Juan | PR | 00917-4831 |
| Wachtell, Lipton, Rosen & Katz | Attn: Richard G. Mason, Esq., Amy R. Wolf, Esq., Emil A. Kleinhaus, Esq., Angela K. Herring, Esq. | 51 West 52nd Street | New York | NY | 10019 | |
| Weil, Gotshal & Manges, LLP | Andrew Wilkinson, and Kirsten Erichsen | 767 Fifth Avenue | New York | NY | 10153-0119 | |
| Weinstein-Bacal, Miller & Vega, P.S.C. | Attn: Stuart A. Weinstein-Bacal, Peter W. Miller, & Javier A. Vega-Villalba | González-Padín Building - Penthouse | 154 Rafael Cordero Street, Plaza de Armas | Old San Juan | PR | 00901 |
| White & Case, LLP | Attn: Glenn M. Kurtz, John K. Cunningham, Brian D. Pfeiffer, Esq. & Michele J. Meises, Esq. | 1221 Avenue of the Americas | New York | NY | 10020-1095 | |
| White & Case, LLP | Attn: John K. Cunningham, Jason N. Zakia, Fernando de la Hoz, Cheryl Tedeschi Sloane, & Jesse Green | Southeast Financial Center | 200 South Biscayne Blvd Ste 4900 | Miami | FL | 33131-2352 |
| Wilbert Lopez Moreno & Asociados | Attn: Wilbert Lopez Moreno | 1272 Ave. Jesus T. Pinerio | San Juan | PR | 00921 | |
| William M. Vidal-Carvajal Law Office, P.S.C. | Attn: William M. Vidal-Carvajal, Esq. | MCS Plaza, Ponce de Leon Avenue | Suite 801 | San Juan | PR | 00917 |
| William Santiago-Sastre | | P. O. Box 1801 | Sabana Seca | PR | 00952-1801 | |
| William Santiago-Sastre, Esq. | Attn: William Santiago-Sastre, Esq. | USDCPR 201106 | Sabana Seca | PR | 00952-1801 | |
| Willkie Farr & Gallagher LLP | Attn: Mark T. Stancil | 1875 K Street, N.W. | Washington | DC | 20006-1238 | |
| Winston & Strawn LLP | Attn: Carrie V. Hardman | 200 Park Avenue | New York | NY | 10166 | |
| Winston & Strawn LLP | Attn: Joseph L. Motto | 35 W. Wacker Drive | Chicago | IL | 60601 | |
| Wollmuth Maher & Deutsch LLP | Attn: James Lawlor, Esq. | 200 Madison Ave | Morristown | NJ | 07960 | |
| Young Conaway Stargatt & Taylor, LLP | Attn: James L. Patton, Robert S. Brady, Michael S. Neuburg | Rodney Square | 1000 North King Street | Wilmington | DE | 19801 |